App. F IX-4

1926.

File No. 118-26

Previous References (me)

me 144 vol 48 60

Serial Nos. 1-B

Later References

mf 27-25 Sls 26 & 27
mf 27-25 Sls 9, 10, 14, 16, 17, 22 & 28
Med 232-28 (1-2)
· 58-30 (1-27)
Mf [illegible] 719-32-37
mf 261-32-1, 4
· 261-32 (506)
Med 126-33 51-5
Foc 158 Se-1-2

General and Revenue Secretariat.

Serial Nos

Part B for Apne 27

SUBJECT

Re the assignment of the Municipal Line on the abattoir medical officers quarters

3 Jan The Heads of Departments & Deputy Commissioners of districts
No L 7331-73) dt 31 3 27

Requests to make Settlement thereon for payment of levies of brick buildings used for residential purposes in the next and future years budgets of the Municipalities

J.B. 27

WD 61226—GPB—37,500—1-6-26
App F [III—2]

General and Revenue Secretariat | Mk File No. U 8 | of 192 6

Serial No. 1

D.C. Kadur No A-3-3040-26 dy 11.12.26 states why he considers that the claim of the Mk Asst Chikmagalur Town for Mk tax on the local Asst Mastr off's quarters at Chikmagalur cannot be considered invalid.

Subs. the orders relied upon by the Mk Asst Chikmagalur are:—

1) Govt No L 323-76/Mk 29-25-22 dy 15-7/26

& 2) Govt No L 903-14/Mk 110-22-6 dy 3-9-25

The first of the orders Re exempts Residential Quarters attached to Public institutions from Mk taxes when the off's in charge of an institution has no choice but to live in the quarters other than living in the premises provided for him in the interests of the institution. The verbal discrimination on the word "near" does not appear to be of very great consequence. The D.C. goes casually on inspection duty but his presence near the Mastr institution when at his quarters appears well to serve Public interests. "Near" & "for" may be relative terms but the context shows clearly what the object of the order really is.

2. The second of the orders relied upon states that the occupation of University Buildings for residential purposes free of rent does not prevent the Mk Cte from levying taxes on those

~ 9 Appx

WD 61220—GPB—87,506—1-6-26
App. F III—2]

General and Revenue Secretariat

Secretariat File No. 112 2659 of 1926

Serial No.

Buildings - The orders may perhaps be interpreted to mean that the occupation of these buildings will be only in the interests of the Ppr concerned as an added emolument to him and not in the Public Interests.

3 Under these circumstances the orders relied upon by the Mr Prot do not help his contention that the Private Dirs quarters referred to can be taxed by according to the new Sub- proviso (a) (ii) to section 9 of Regn VII of 1926 because the building has perhaps to be placed after 15th July 1924 when the Regn came into force but no prospective effect seems possible to the detriment of Govt. The previous orders on the subject in favour of exemption have perhaps to be considered as nullified with effect 1/7/26 being stipd in the new Regn. Any such may if necessary be cancelled

7/11/26

WD 01288 –GPS –37,500—1-6-26
App F III—2]

General and Revenue Secretariat | File No | of 192

Serial No.

2 The Senior Surgeon may perhaps be asked whether the quarters are not built with the idea that the Hospital should compulsorily stop therein for the benefit of the inmates of the Lock Hospital & not for the convenience of attending the same

& whether the primary work is not Hospital duty & incidental duty is not secondary. If this is the case, the quarters would be exempt from Land Taxation except water rate & land cess up to 1/8th portion vide proviso (a) Section 3 of the Land Customs Act read with Govt Notification No 2-323-76/24 dated 15/7/26 & building situated at a distance of 1 furlong from perhaps the Cantonment as one of the indicia to appear for purposes, the building would seem amenable to Land Taxation of all kinds, as the amendment excludes quarters intended for residential purposes from the Concession as to Land Taxes even though they may be building intended for public purposes

1 The Senior Surgeon may perhaps be pleased to furnish a complete answer

223/12/1

1st Member 10/11/-

Serial No.

8 [illegible] Quarters are similar to DC's. If the latter is taken, the former has to be also. The rule of non-taxation applies to Resident Medical Officers & Asst Surgeons who have to live in Hospitals

[illegible]

[illegible] enquiries of the Chief Engineer whether the [illegible] Quarters within Hospitals are taxable or not. Kindly keep

10 Cubic Assessment is paid by the PWD on Govt buildings used by the DCs for residential purposes, as rent is recovered from the occupants

11 DMO's quarters are rent free buildings and under Rule 58 of the Hyderabad Account Code VOL I (II Edn) these rent free houses will have to be paid by the Deptt whose officers occupy the buildings but under Govt No L 823-76/ind 27-25-22 dt 15-1-26 as these Medl officers have no choice in the matter of occupying these buildings & as they are also to live in these Quarters in the interests of the Medl institutions themselves, they [illegible]

Notes—Contin. Sheet

General and Revenue Secretariat

File No. 118 of 1926

Serial No.

be exempted from payment of the Land Revenue.

2A 1) Under Rule 1 of the above Rules, with effect from 1st July 1926, Land used for public purposes should not be liable to land revenue and should be granted free of charge.

2) Under the proposed Amendment of Rule 1 of the Rules, first buildings intended for residential purposes and not used as such will be liable to land revenue. So the first block of public grants will be liable perhaps from 1st July 1926 to all kinds of land taxes (Rule 8 of the Rules)

2A/3 8/2

Land Revenue

Issue being the Govt 9-2 Order to publish in the Local Gazette 28/25/2

3) For favour of opinion whether the Govt of the Rly Land Revenue Committee 28/25/2

2nd

5) From the discussion in the Legislative Council it is clear that the intention of Govt was that the buildings used for residential purposes should not be exempted from the payment of land taxes as the municipality has to render services to the

6) This is the trend of recent legislation in various parts of British India

7) In accordance with the new Rule IV of 1926 was passed introducing the expression "not used residential purposes" between the word "used" & "for"

Notes—Contd. Sheet

Serial No.

5/2

3) Hence all Govt buildings used for residential purposes are liable to house taxes under the amended section 54 of Regn III of 1926 Govt Govt with compts

9/3

19) Just Member 14/3

9318/10/3

20 The D.M.O Quarters are clearly liable to house taxes, & D.C might be requested to make provision for S.S agreed to make provision for the taxes of D.M.O Quarters in his budget.

(1)

(2) The question of assessment of the R.M.O Quarters. D.M.O Hamid are in-charge taxation Idrisi matter. Govt may be requested to make a deduction from the rent paid by the R.M.O Quarters in the City after passing of Regn IV of 1926 (Municipal Taxation) Act

As please table the Insurance matter 11/3.

11/3/37

11/3

23) The Municipal might be asked to revise the taxes

14/3

Adopt 14/3

WD 61226—GPB—37,500—1-
App. F IIk—2

General and Revenue Secretariat | File No. 118 | of 192 7

Serial No. 25

Subject matter of draft

Front wall.

9587/1913

Jul 3205-26 B
22-3-27

GENERAL 25. MAR 1927 REGISTRY 4872

2 L8903 B 31/3/27 Enquiring whether there is any objection to the building being carried out by ...

APR 1927 GEN. BRANCH

3 L7831-73 B 11/4/27 Submitting applications for ... to erect temporary buildings for ... Draft letter to ... Public Buildings and Roads for ... Draft letter ...

NOTE—Contn. Sheet

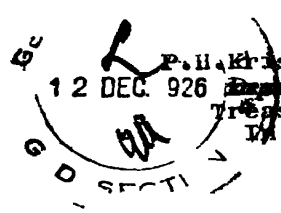
36138

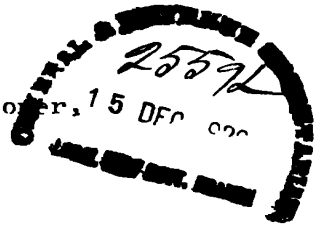
6

A 3-3040-26

OFFICE OF THE DEPUTY COMMISSIONER,
KADUR DISTRICT

Dated Chikmagalur 11th December 1926





P. H. Krishna Rao, Esq., M.A.,
Treasury Assistant Commissioner,
In charge *Kadur District*

Mrl 118-26-1

B. Nagappa, Esq., Bar-at-Law
Secretary to the Government
of His Highness the Maharaja of Mysore
Local and Legislative Department
Bangalore

In forwarding herewith a copy of letter No. [illegible] dated 11th Novem-1926 received from the President, Municipal Council, Chikmagalur, -garding the adjustment of Rs. 40/- being the municipal tax on the -- District Medical Officer's quarters at Chikmagalur, I have the honor to state that there is much force in the Municipal Council's contention that the residential quarters under reference do not strictly come -- der the category of the exemptions inasmuch as the building is not being used for a public purpose technically in the sense that the -- District Medical Officer is not a fixture at Head Quarters attached to the institution, but an itinerating officer as well and secondly, the building is not in or near the precise of the institution but about furlong away from it

2 For these reasons, therefore, I submit the case for the -- ideration of Government early and early orders

I have the hon to be,
Sir,
Your most obedient servt.

Asst Commissioner,
Kadur District

Letter No 772 dated 11th December 1939 from the President, Municipal Council, Chikmagalur, to the Deputy Commissioner, Kadur District

With reference to your LDis No 496/39-37 dated 17th August 1939 addressed to Government, copy whereof communicated to me for necessary action in the matter of adjustment of the Municipal tax of Rs 48/- on the District Medical Officer's quarters at Chikmagalur, I have the honor to bring to your notice that under the proviso (a) to section 59 of the Municipal Regulation IV of 1926 vide Mysore Gazette dated 29th July 1926- no tax shall be leviable in respect of "any building or part of any building belonging to Government and used solely for public purposes and not used for residential purposes" Further, the said residential quarters shall not be liable to Municipal taxation if they are attach to public institutions for the use of officers who have to live on or near the premises of those institutions. Vide Government Order L 933-76/71 27-23-32 dated 15th July 1936

2. The effect of the amendment of the Regulation and the interpretation contained in the said Government Order go to show that the Sine-qua-non for nonpayment of Municipal tax must first, that the building should be used solely for public purpose, and secondly that it must be attached to public institutions for use of officers who have to live on or near the premises of those institutions

3. In this connection, I have to point out that the words "on or near" the premises give rise to several interpretations and it would be difficult to determine exactly which cases would fall under the category and which not. In the absence of such definiteness, it may be stated that the residential quarters under reference does not strictly come within the category of the exemptions The building is not being ~~is not being~~ used for a public purpose technically in the sense that District Medical Officer is not a fixture at Head Quarters attached the public institution, but an itinerating Officer as well and not, it is not on or near the premises of the public institution In fact, the quarters are nearly a furlong away from the public In fact, as

10

4 I beg also to point out that in the case of similar rent-free buildings occupied by the Vice Chancellor and the Principal of the Maharaja's College at Mysore, Government have held in their order No. L 90-4 dated 8-8-1923, that they are subject to payment of municipal taxes, and I understand that taxes on those buildings are being levied by the City Municipal Council and recovered by Government concerned. While so the charges now claimed by the Municipal Council are, it seems to me, reasonable, as the case of the residential quarters of the District Medical Officer is on all fours with the exception referred to in the Government Order of 2nd August 1923 in respect of which taxes are levied and paid.

This aspect of the question may kindly be brought to the notice of Government for further orders in the matter.

A Copy of the resolution of the Municipal Council dated 2nd November 1926 is herein enclosed for favour of perusal.

"Copy"

Deputy Assistant Commissioner,
Chikmagalur District

1926 ನೇ ಇಸವಿ ಆಗಸ್ಟ್ ಮಾಹೇ ತಾರೀಖು 31-8 ನೇ ಮೀಟಿಂಗ್ ಪ್ರಕಾರ ನಡೆದ
ಚಿಕ್ಕಮಗಳೂರು ಟವನ್ ಮ್ಯು|| ಕೌನ್ಸಿಲ್ [illegible] ಮೀಟಿಂಗ್ ಪ್ರೊಸೀಡಿಂಗ್ಸ್

***B Kesavaiya** Esqr*
President, Municipal Council,

Ex Officio Members

2. Mr The Treasury Assistant Commissioner P
3. „ The Executive Engineer P
4. „ The District Medical & Sanitary Officer P
5. „ The District Inspector of Education P

Non-Official Members

6 Mr A Gopalakrishna Naik *Vice President* P
7 „ S N Ramanna alias Rama Iyengar A
8 „ C P Basave Gowda A
9 „ C Syed Peer A
10 „ C Khizer Khan P
11 „ M Abdul Aziz P
12. „ B.N Hanumanthappa, P
13. „ B.S Nanjundayya P
14 Mr C Vasudeva Rao A
15 S Venkataramaiya P
16 „ L M G Vas A
17 M Krishna Setty A
18 M Siddalinga Setty P
19 „ B Thuljan Rao P
20 Adhi Karnataka Lakka, A

S U B J E C T S

X X X X X X X X

[illegible]

X X X X X X X X X X X X X

Sd B Kesavaiya,
president
Municipal Council

Chikmagalur
Dated 31-8-26

"Copy"
B Kesavaiya
president,

No. P VI. 61.]

SUBJECT.....

Section Mal
File No. 118 - 26
Serial No. 2 - -

Diary No. of letter replied to.

No. L 6909

To Mr. D C Kadri

General and Revenue Secretariat
( )
the 192

Date of issue. 31-3-27

Signed by for S. O. K. S.

Sir,

With reference to your letter No A 3-3040-26 & 11 12-26 regarding the levy of Mal Tax on the D.M.O's quarters at Chakrawalgalur, I am directed to state that there is no objection to the said building being assessed to Mal Taxes, I am however to add that before the Mal Cl. Can levy any tax on such buildings they should

List of enclosures.....

Copied by .....

Examined by .....

WD 01965—SPS—31,000—24-12-25

D

frame rules under Sec. 46(2) of the Mul. Regn. & obtain sanction of Govt. thereto. The Mul. Ch. may be asked to take necessary action in the matter

I have &c

RR
17/3

W/17/3
Secy to Govt. of Delhi

A.F.P. F VI. 61.]

SUBJECT

Section [illegible]

File No. 108-26

Serial No.

No 2733-23

Diary No. of letter replied to

To The Hon'ble the Chief Secretary to the Govt. of Madras

General and Revenue Secretariat

( )

the 192

Date of issue. 11-4-27

Signed by Mrs C. V. Iyengar

Sir

I am directed to invite reference to proceedings (a) to Secretary to Govt. Rev. Dept. No. 59 dated 4th Nov. 1926 under which buildings belonging to Govt. and used for residential purposes become liable to Municipal taxes, and to request you to be so good as to make sufficient provision for payment of taxes on such buildings in the Provincial's

over

after the necessary modifications are framed by the Council under Sec 46(1) of the Madras Municipal Corporation Act

List of enclosures.

Copied by

Examined by

of the 15 next & future years

I have to

RJ

Mr 167 Secretary
Full depth

Copies of the Annual Reports of the
(2) Mr Dodge Secretary
(3) ~~The Astronomer Royal~~

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated Bangalore 31st March 1927

No 27331-73

From

R. RANGA RAO Esq B A B L
General Secretary to the Government of His Highness the Maharaja of Mysore

To

The Heads of Departments and the Deputy Commissioners of Districts

Sir,

I am directed to invite reference to proviso (a) to Section 39 of the Municipal Regulation as revised by Regulation IV of 1926 under which buildings belonging to Governmen and used for resdent al purposes become liable to Municipal taxes after the necessary rules are framed by the Council under section 46 (1) of the Regulation and duly sanctioned by Government and to request you to be so good as to make sufficient provision for payment of taxes on such buildings in the Budgets of the next and future years

I have the honor to be
Sir
Your most obedient servant
—

General Secretary to Government

Copies (1) to- The other Branches of the G R S
(2) The D P W Secretariat